

**351—3.1(68A) Interpretation of checkoff markings.** For the purpose of implementing Iowa Code Supplement section 68A.601, the director of revenue shall, wherever feasible, interpret the marking of a tax return so as to give effect to the taxpayer's intent, as follows:

**3.1(1)** In a case of a single taxpayer who marks the columns designated for "spouse," the marking shall have the effect of making a \$1.50 contribution so designated if only one box is marked.

**3.1(2)** A single taxpayer marking the box "spouse" and then marking only one box for "yourself" shall be deemed to have contributed \$1.50 as indicated by the box marked for the single taxpayer.

**3.1(3)** In a case of a single taxpayer marking more than one box, this shall have the effect of making a contribution to the campaign fund to be divided among the eligible parties.

**3.1(4)** Taxpayers filing a joint or combined return who mark more than one box under "yourself" shall be deemed to have indicated their intention to contribute \$1.50 to the campaign fund to be divided among the eligible parties. Taxpayers filing a joint or combined return who mark more than one box under "spouse" shall be deemed to have indicated their intention to contribute \$1.50 to the campaign fund to be divided among the eligible parties.

**3.1(5)** The words "mark," "marks," and "marking" shall mean any X, check, circle, line, filling in of the square, or any other reasonable indication of the intention of the taxpayer.

**3.1(6)** Any taxpayer who directs that \$1 of the taxpayer's tax liability be paid over to the Iowa election campaign fund may also donate an additional \$2 to be allocated to or among the qualifying political parties in the same manner as the taxpayer's \$1 designation. If a husband and wife file a joint return, each spouse may direct that an additional \$2 be donated pursuant to the provisions of this subrule. The \$2 donation will reduce the taxpayer's refund or increase the amount due with the return, and must be made on the original return for the current year.

This rule is intended to implement Iowa Code Supplement section 68A.601.